

### **Financial Statement Audit Opinion:**

When entering data for a GASB #34 Financial Statement Audit submission for Fiscal Years Ending 6/30/2004 and forward, users will see a new link on the REAC Data Collection Form (DCF) under G3000-010 (Type of Audit Report). This link leads to a new screen on Opinion Units. An opinion unit is usually a major fund or a group of non-major funds that receives a Financial Statement opinion by the auditor. The REAC Data Collection Form, as shown below, is asking for the fund type and fund opinion that the CFDA Program is contained in and is **not** asking for a Financial Statement audit opinion of the CFDA Program.

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CFDA#	NAME OF PROGRAM		DETAILS
<b>14.182</b>	<b>N/C S/R Section 8 Programs</b>		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	<a href="#">[Details]</a>
<b>14.850a</b>	<b>Low Rent Public Housing</b>		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	<a href="#">[Details]</a>
<b>14.859</b>	<b>Public Housing_Comprehensive Grant Program</b>		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	<a href="#">[Details]</a>
<b>14.871</b>	<b>Housing Choice Vouchers</b>		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	<a href="#">[Details]</a>
<b>14.872</b>	<b>Public Housing Capital Fund Program</b>		---
* G3000-060	Fund Type	Major Fund	---
* G3000-070	Fund Opinion	Unqualified Opinion	<a href="#">[Details]</a>

\* mandatory field

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Most Public Housing Authorities (PHAs) are special purpose governments with only a single enterprise fund. Accordingly, the opinion on the enterprise fund (which is an opinion unit) will be applicable to all of the programs associated with that specific fund.

REAC realizes that the current DCF appears to be confusing, however, REAC is not treating programs as opinion units.